
For the information of holders of an accounting designation from a country other than Canada

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How to become a chartered accountant (CA) in the Province of Quebec under a reciprocity agreement

Updated May 2008

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Part 1 – Introduction

For the information of CAs, CPAs, or holders of an accounting designation from a country other than Canada wishing to become a chartered accountant (CA) in Quebec under a reciprocity agreement

To become a CA under a reciprocity agreement and under section 22 of the [Chartered Accountants Act](#), the applicant must be from one of the foreign designated accounting bodies described in the next section that grant reciprocity to Quebec CAs.

These accounting bodies must similarly provide that persons holding a valid CA designation granted by the Ordre des comptables agréés du Québec (the Ordre) may obtain the foreign designation and licence to practice without being required to write their entrance examination(s).

In Quebec, applicants are not required to write the 13-hour long Uniform Evaluation (UFE), but must pass the 6-hour long Chartered Accountants Reciprocity Examination (CARE), as described in [Part 5](#) of this document.

Only members in good standing of the Ordre are entitled to use the CA designation in Quebec.

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Part 2 – Useful information

Requirements

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At the time of filing an application for registration with the Ordre as a (CPPRA), an applicant must:

- 1) be a member in good standing of one of the designated accounting bodies listed in [Part 4](#) of the present document and supply proof to that effect (members who have achieved membership by affiliation are not eligible);
- 2) have been a resident of a country other than Canada for a period **of at least three years** during which time the applicant prepared for and passed the entrance examination(s) of the designated accounting body in question;

Applicants who achieved membership by writing a reciprocity examination (IQEX or other) are not eligible.

- 3) have acquired at least two years of public or other qualifying accounting experience acceptable to the Ordre, in the country where the accounting body that granted the applicant's accounting designation is established. Applicants who obtained their foreign designation based on experience in another jurisdiction (i.e. out of country) **are not eligible for registration as a CPPRA**, even though that experience was recognized by the accounting body that granted the applicant's designation.

An applicant who was formerly a member of a designated accounting body but is not a member at the time of application and who meets the requirements is eligible to apply to become a CPPRA if satisfactory evidence is submitted showing that the membership was terminated while the applicant was a member in good standing of the accounting body at a time when it was a designated accounting body.

An applicant who does not meet all of the above requirements shall not be eligible.

Application by the applicant for assessment of eligibility

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DOCUMENTS TO BE INCLUDED WITH APPLICATION

Application Form for assessment of eligibility

The applicant must complete and sign the “[Application for assessment of eligibility to become a Candidate for the practice of the profession under a reciprocity agreement \(CPPRA\) – Document A](#)” in the prescribed form and send it to the Ordre.

Application must be received at the Ordre by **August 15** at the latest in order to be eligible for the Reciprocity Examination of the current year.

The following must be included with Document A:

- Proof of legal name

The applicant must provide proof of his/her legal name and date of birth (i.e. a birth certificate, passport, a proof of Canadian citizenship or a permanent resident card). In addition, he must provide proof of change of name if registering under a different name than that registered with the designated foreign accounting body.

If an original document is not available, only copies of original documents authenticated by a commissioner for oaths, a notary or a lawyer will be accepted.

- A certified copy of the admission examination results conferred by the designated accounting body.
- A personal résumé (optional).
- Payment of application for evaluation fees totalling **\$225.75** (taxes included) (non refundable).

Declaration Form to be completed by the designated accounting body

The applicant must:

- complete Part I of the [“Declaration of designated accounting body – Document B”](#) and ensure that Part II is duly completed by the designated accounting body. The applicant must ensure that this document is sent directly to the Ordre by the said body.

The Ordre reserves the right to communicate with the designated accounting body to obtain any other information or documents that may be required.

Form concerning details of previous practical experience

The applicant must forward to the Ordre **a letter from each employer** (originals only) **or** have each employer complete the form [“Experience certification of applicant – Document C”](#) confirming the dates of employment and detailing the experience acquired, such as the number of hours of professional services provided in auditing, review, taxation, financial accounting, management accounting, information technology and other, and the title of the position held, specifying whether it was a full-time or part-time position.

The Ordre reserves the right to contact each public accounting firm approved as a training employer or other employers mentioned to obtain any necessary details concerning the experience acquired by the applicant in order to evaluate the application and relevance of such experience as defined under the section entitled [Prescribed practical experience located in Part 3](#) of the present document.

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Approval of application by the Ordre and registration as a CPPRA

The Ordre will acknowledge receipt of the application for assessment of eligibility and will proceed with the study once all pertinent documents have been received.

After study, the Ordre will forward the following to the applicant:

- A letter stating that the application has been accepted and giving a description of the rest of the steps to be followed.
- An application form for registration as a candidate for the practice of the profession under a reciprocity agreement – CPPRA to be completed, signed and returned to the Ordre.
- An invoice for the payment of registration and annual fees of **\$581.31**, taxes included.

**NOTE: Subsequently, once a year around April 1, payment of annual fees for which a Notice of annual fees will be issued by the Ordre.*

In case of refusal, a letter will be sent explaining that the application did not meet the requirements.

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Part 3 – Other conditions to be met

In addition to the basic requirements, a candidate must meet all the following criteria before being allowed to submit a request for admission as a chartered accountant (CA).

Reciprocity Examination (CARE)

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In Quebec, applicants are not required to write the 13-hour long Uniform Evaluation (UFE), but must pass the 6-hour long Chartered Accountants Reciprocity Examination (CARE), as described in [Part 5](#) of this document.

REGISTRATION TO THE RECIPROCITY EXAMINATION

The examination takes place once a year, in general at the end of October. In due time, the Ordre will forward the following to the CPPRA:

- A registration form to the Reciprocity Examination.
- An invoice for the payment of the examination fees of **\$903**, taxes included.

Prescribed practical experience

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A candidate for the practice of the profession under a reciprocity agreement (CPPRA) must have satisfied the equivalent of the Ordre's experience requirements for Quebec applicants **prior to becoming eligible for admission to the Ordre**. These requirements consist of 24 months experience in a public accounting firm (recognized as a training employer) incorporating the following chargeable hour requirements:

2,500 hours of professional services			
A minimum of 1,250 hours in public accounting		A minimum of 100 hours in taxation	Other services (including compilation engagements)
A minimum of 625 hours in auditing	Review engagements		

A CPPRA may have met all or some of these requirements during the qualification process in the foreign country where the designated accounting body is established or subsequent to qualification in that foreign jurisdiction.

Where a candidate:

- a) has not acquired any experience in a public accounting firm approved as a training employer in the foreign jurisdiction where the designated accounting body is established, but has acquired the two years of accounting experience required to be eligible under the reciprocity agreement, or
- b) has obtained, in the foreign jurisdiction, less than 24 months of experience in a public accounting firm (approved as a training employer),

the candidate is required to undergo, through employment in a public accounting firm approved as a training employer by the Ordre, a period of prescribed experience sufficient to complete the Ordre's 24 months and the prescribed 2,500 hours of professional services. Eventually, this experience acquired in Canada will help the candidate meet requirement concerning the [professional training in Canada](#) described below.

Public accounting experience (firm approved as a training employer)
The Ordre considers an applicant to have acquired an acceptable experience in public accounting if, during the course of employment in a firm approved as a training employer, the applicant was routinely involved in providing client services for the purpose of adding credibility to financial information, including: <ul style="list-style-type: none">(a) audit, review and compilation engagement experience of a number of hours and nature at least equivalent to that required by the Ordre(b) accounting experience, other than bookkeeping, that involves:<ul style="list-style-type: none">■ analysis, advice and interpretation in an expert capacity; and■ preparing, signing, delivering or issuing financial, accounting or related statements or issuing written opinions, reports or certificates concerning such statements.(c) taxation experience, other than mechanical processing of tax returns, involving advice and consulting in an expert capacity.

Professional training in Canada

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Under section 22 of the [Chartered Accountants Act](#), it is stipulated that: “*For the year immediately preceding his application, the applicant must have performed in Canada accountancy work which in the opinion of the Ordre, provided the necessary accountancy experience.*” If necessary, this employment period could serve to meet the conditions of the [prescribed practical experience](#) described above and not met in country of origin.

Working knowledge of the French Language

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The candidate must have demonstrated working knowledge of the official language in Quebec, in accordance with the provisions of the [Regulation respecting the knowledge of the official language necessary to obtain a permit from a professional corporation](#). Candidates required writing the examination of the [Office québécois de la langue française](#) must obtain all requisite documents required from the Ordre.

Citizenship and immigration

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Although it is not necessary to be a permanent resident or a Canadian citizen to become a CA member of the Ordre des comptables agréés du Québec, all candidates from outside Canada are required to comply with the conditions governing foreign students and foreign workers set by [Citizenship and Immigration Canada](#) and by the Quebec [ministère de l'Immigration et des Communautés culturelles](#).

CA membership application

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Once all requirements are met, the candidate must complete the form entitled [Membership Application under a Reciprocity Agreement](#) and return it to the Ordre, provide a written recommendation from three members of the Ordre, and pay the required application and fees related to the delivery of the permit.

Deadlines

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Candidates have five years following their registration as candidates for the practice of the profession under a reciprocity agreement (CPPRA) to meet every requirement leading to the CA designation.

The Canadian Institute of Chartered Accountants (CICA)

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All members of the Ordre have also access to the services of The Canadian Institute of Chartered Accountants (CICA).

Part 4 – Foreign accounting bodies

This part concerns foreign accounting bodies that have been approved for reciprocity

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The Ordre has designated certain accounting bodies outside Canada as having:

- educational, practical experience and examination requirements, and
- professional admission standards and membership continuance standards that are acceptable to the Ordre for the purpose of recognizing the equivalency of an accounting designation.

The designation of such bodies is normally based on the recommendations of the International Qualifications Appraisal Board (IQAB), a national advisory board to the provincial institutes/Ordre of chartered accountants in Canada and Bermuda regarding the equivalence of a foreign accounting body's qualification process.

Approved foreign accounting bodies

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The currently designated foreign accounting bodies with which the Ordre has a reciprocity agreement are:

- The South African Institute of Chartered Accountants (SAICA);
Membership must also be held in a provincial society of chartered accountants in South Africa.
- The Institute of Chartered Accountants in Australia (ICAA);
- L'Institut des Reviseurs d'Entreprises de Belgique (IRE);
- Le Conseil Supérieur de l'Ordre des Experts-Comptables de France (OEC);*
- L'Instituto Mexicano de Contadores Públicos (IMCP)
- The Hong Kong Institute of Certified Public Accountants (HKICPA);
- The Japanese Institute of Certified Public Accountants (JICPA);
- The Institute of Chartered Accountants in Ireland (ICAI);
- The Institute of Chartered Accountants of New Zealand (ICANZ);
- The Nederland Instituut van Register Accountants (NIRA);
- The Institute of Chartered Accountants in England and Wales (ICAEW);
- The Institute of Chartered Accountants in Scotland (ICAS).
- The American Institute of Certified Public Accountants (AICPA);
The AICPA Final Examination also must have been passed and the relevant State Board must have similar provisions allowing Quebec CAs to obtain the CPA certificate and license granted by that State Board.

* If you have fulfilled all the conditions to register on the Roll of the Ordre des Experts-Comptables and if you are the holder of a diploma in accountancy, please contact the Ordre directly.

STATE BOARDS OF ACCOUNTANCY

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The Ordre has entered into reciprocity agreements with the following American states. The list is subject to change without prior notice.

Alabama	Michigan	Oklahoma
Arkansas	Minnesota	Oregon
California	Missouri	South Carolina
Florida	Montana	South Dakota
Idaho	Nebraska	Tennessee
Illinois	Nevada	Texas
Iowa	New Jersey	Utah
Kansas	New Mexico	Virginia
Kentucky	New York	Washington
Louisiana	North Carolina	West Virginia
Maine	North Dakota	Wisconsin
Massachusetts	Ohio	Wyoming

Status of members of foreign accounting bodies not eligible

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Members in good standing of foreign professional accounting bodies not meeting the requirements to enter into a reciprocity agreement, may apply to the Ordre for an evaluation of their dossier and find out about the applicable conditions. Alternatively, the Ordre can inform them on how to obtain an equivalence of their diploma. For more information, please refer to the Ordre's website under [Equivalence of Diploma](#).

Part 5 – Reciprocity Examination (CARE)

Information about the Chartered Accountants Reciprocity Examination

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The *Chartered Accountants Reciprocity Examination (CARE)* is for members of a designated foreign accounting body applying for membership with the Ordre des comptables agréés du Québec under a reciprocity agreement.

Before registering for the Reciprocity Examination, applicants must have submitted to the Ordre an **“Application for assessment of eligibility to become a Candidate for the practice of the profession under a reciprocity agreement (CPPRA) – Document A”** together with all the required documents **no later than August 15 preceding the examination date**. They must also have received a written confirmation from the Ordre stating that their application has been accepted and that they are now duly registered as CPPRAs with the Ordre.

What is the Reciprocity Examination?

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The Reciprocity Examination consists of two three-hour papers written over two consecutive days and is offered annually in late October or early November.

This examination tests candidates' knowledge of Canadian accounting and auditing standards, **Rules of professional conduct**, Canadian federal taxation, and Quebec business law. It focuses on knowledge, understanding and limited application of technical material but does not directly test analytical and integrative skills, judgement and other related higher order skills. It consists of a mix of multiple-choice and single-subject questions, problems and short case studies.

The examination is structured as follows:

Day 1		
Subject	Mark allocation	Time allocation
Accounting	45 - 55 %	80 - 100 minutes
Auditing	45 - 55 %	80 - 100 minutes
Total	100 %	180 minutes
Day 2		
Subject	Mark allocation	Time allocation
Canadian taxation	45 - 55 %	80 - 100 minutes
Rules of professional conduct/ethics (Quebec)	27 - 33 %	49 - 60 minutes
Quebec business law	18 - 22 %	32 - 40 minutes
Total	100 %	180 minutes

The pass mark for the Examination is 60%. The results of the examination will be mailed to candidates in the following month of December. Results are reported as “Successful” or “Unsuccessful”. No alpha, numeric or decile ranking grade is given.

Scope of the Reciprocity Examination

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Accounting and Auditing

- *CICA Handbook — Accounting* and *CICA Handbook — Assurance*, including Guidelines and Emerging Issues Committee Abstracts (EICs)
- *CICA Public Sector Accounting Handbook*

N.B.: CICA exposure drafts and discussion papers are not examinable.

Canadian Taxation

- The *Income Tax Act* including Income Tax Application Rules (ITARs) and Regulations

N.B.: Provincial income tax legislation is not examinable.

- Excise Tax Act

Rules of Professional Conduct/Code of Ethics

- The *Code of Ethics of Chartered Accountants (Quebec)*

Quebec Business Law

- The fundamental principles of Quebec business law, including civil liability, contracts, negotiable instruments, the sale of property, insurance and sureties, subsidiaries or branches, partnerships and corporations, real property, the *Companies Act*, the rights of creditors, and securities legislation.

Updates to all of the above published prior to April 30 immediately preceding the date of the Reciprocity Examination are examinable.

Preparing for the Reciprocity Examination

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The Ordre **does not** offer any preparatory course to the Reciprocity Examination.

A list of source material as well as prior exams and suggested solutions are available to help guide study plans. See the list of reference material included in [Part 6](#) of this document.

Timing of Reciprocity Examination and fees

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The Reciprocity Examination is held annually in Montreal, in late October or early November. The examination takes place over two consecutive days and consists of two three-hour papers. Applications for the Reciprocity Examination **are mailed approximately three months prior to the examination to all individuals registered with the Ordre as Candidates for the practice of the profession by reciprocity (CPPRA).**

At the time of publication, the examination fees are **\$903** (taxes included), but fees may be subject to change without prior notice.

The CARE is a closed book examination; no reference material is allowed in the examination room.

Reciprocity examinations of previous years

The [questions and suggested solutions of previous years' reciprocity examinations](#) are available in English on the website of the Ordre.

Part 6 – List of reference material

List of reference material suggested as study sources in preparation for the Reciprocity Examination

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This list is not exhaustive. Candidates should ensure that the reference material they access is current.

Accounting and Auditing

- *CICA Handbook – Accounting* and *CICA Handbook – Assurance*, including Guidelines and Emerging Issues Committee Abstracts (EICs)
- *CICA Public Sector Accounting Handbook*

N.B.: CICA exposure drafts and discussion papers are not examinable.

- Canadian intermediate and advanced accounting texts such as:

TITLE IN ENGLISH	TITLE IN FRENCH	AUTHOR
<i>Accounting Principles</i>	<i>Principes de comptabilité</i>	Weygandt, Kieso, Trenholm, Kimmerl. Adapted by: <i>Carpentier, Lanoue, Lapointe</i>
<i>Intermediate Accounting, 2nd edition</i>	<i>Comptabilité intermédiaire, 2e édition</i>	Kieso, Weygandt, Irvine, Sylvester Translated by: <i>Ménard, Chlala</i>
<i>Intermediate Accounting</i>	<i>Comptabilité intermédiaire</i>	Mosich, Larsen, Lam, Johnston Translated by: <i>McMahon</i>
	<i>Normes comptables, analyse et concept</i>	Ross Skinner, J. Alex Milburn Adapté par : <i>Chlala, Fortin</i>
s/o	<i>La comptabilité intermédiaire – MGLBD, Édition Chenelière Éducation</i>	McMahon, Gosselin, Lacombe, Bilodeau, Durocher

- Canadian volumes in auditing, including:

TITLE IN ENGLISH	TITLE IN FRENCH	AUTHOR
<i>Auditing and other assurance services - An integrated approach</i>	<i>Vérification et autres services de certification, une approche intégrée</i>	Lemons, Arens, Loebbecke Translated by: <i>Abbyad, Chlala, Martel, Rousseau</i>

Canadian Taxation

- Income Tax Act, Income Tax Application Rules *and* Income Tax Regulations
- Interpretation Bulletins
- Understanding Income Tax, by René Huot

Rules of Professional Conduct/Code of Ethics

- [Code of Ethics of Chartered Accountants \(Quebec\)](#)
- [Guide on the new independence rules of the Ordre des comptables agréés du Québec](#)

Quebec Business Law

The following publications are available at:

Wilson & Lafleur Ltée
40 Notre-Dame Street East
Montreal, Québec
Tel.: 514 875.6326

TITLE	AUTHOR	LANGUAGE
<i>L'initiation au droit des affaires, 2e édition</i>	Archambault, Roy	French
<i>La compagnie au Québec, les aspects juridiques</i>	Me Paul Martel	French
<i>Compagnie, Corporation & Sociétés par actions</i> or <i>Les textes de loi sur les compagnies, Recueil droit des affaires</i>	Me Paul Martel	Bilingual
N.B. Loose sheets form with updates		
<i>Code civil du Québec</i>	Beaudoin, Renaud	Bilingual

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Part 7 – For more information

Should you need any additional information or have questions on the application process to become a Candidate for the practice of the profession under a reciprocity agreement (CPPRA), please contact Andrée Daoust, CA, at the Education and Recruitment Vice-Presidency of the Ordre, at 1 800 363.4688, ext. 4642, or at 514 982.4642.

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All amounts are subject to change without further notice.

APPENDICES:

“Application for assessment of eligibility to become a Candidate for the practice of the profession under a reciprocity agreement (CPPRA) – Document A”

“Declaration of Designated Accounting Body – Document B”

“Experience Certification of Applicant – Document C”